EXHIBIT L: DEPARTMENT OF HUMAN SERVICES – RESPONSE TO MAR NO. 04-A-07

GOVERNMENT OF THE DISTRICT OF COLUMBIA DEPARTMENT OF HUMAN SERVICES





Office of the Director

February 12, 2004

Mr. Austin A. Anderson Interim Inspector General 717 14th Street, NW Washington, DC 20005

Dear Mr. Anderson:

This letter is in response to your February 3, 2004, Management Alert Report (OIG-No.04-1-03MA), that included the interim results of the Office of the Inspector General's (OIG) Audit of Fiscal Year (FY) 2003 Agency Performance Measures or Agency Key Results Measures at the District of Columbia Department of Human Services' (DHS) Youth and Adolescent Services Program (YSAP).

Enclosed you will find the DHS response to each recommendation and the associated timelines for completion. I will work with the Interim Administrator of the Youth Services Administration, Marceline Alexander, as well as all of the program administrators to ensure the validity and integrity of the Department's performance measures, data collection and results.

If you have any questions or require additional information, please do not hesitate to contact me at (202) 279-6002.

Sincerely,

Yvonne Gilchrist

Director

YG/cl

Enclosure

Robert C. Bobb, City Administrator Lori Parker, Interim Deputy Mayor for Children, Youth, Families & Elders

Douglas D. Smith, Director

mrefilebrut

Strategic Planning & Performance Management

P.O. Box 54047, 2700 Martin Luther King Jr. Avenue, S.E., Washington, D.C. 20032-0247 (202) 279-6002

EXHIBIT L: DEPARTMENT OF HUMAN SERVICES – RESPONSE TO MAR NO. 04-A-07

RESPONSES TO RECOMMENDATIONS

Audit of Fiscal Year (FY) 2003 Agency Performance Measures or Agency Key Results Measures at the District of Columbia Department of Human Services' (DHS) Youth and Adolescent Services Program (YSAP), OIG No. 04-1-03MA

Finding #1: Questionable Methodology

The method that YASP used to compute its performance measures is flawed because it includes assumptions that are not supported. As a result, we were unable to conclude that performance measure results reported to the OCA were accurate and complete. We attribute this condition to insufficient management controls, lack of written policies and procedures, and lack of sufficient supporting documents.

responsible for the submission of performance data at the program level, to review the current data collection methodology and clearly identify the systems, processes and procedures used to collect,
verify and validate performance data and results.
 Policies and procedures will be developed to certify the completeness and reliability of data submitted each month, reporting any inadequacies in the data reported and an action plan to resolve them. Documentation will be retained indicating that identified verification and validation procedures have been applied and can be substantiated by an independent recalculation of performance results.

EXHIBIT M: DEPARTMENT OF HEALTH – MAR NO. 04-A-08

GOVERNMENT OF THE DISTRICT OF COLUMBIA Office of the Inspector General

Inspector General



February 3, 2004

Mr. James A. Buford Director Department of Health 825 North Capitol Street, N.E. Washington, D.C. 20002

Dear Mr. Buford:

The purpose of this Management Alert Report (MAR No. 04-A-08) is to inform you of the interim results of the Office of the Inspector General's (OIG) Audit of Fiscal Year (FY) 2003 Agency Performance Measures or Agency Key Results Measures at the District of Columbia Department of Health's (DOH) Medical Assistance Administration (MAA), OIG No. 04-1-03MA.

Our review of 2 of 3 performance measures disclosed that MAA had adequate documentation to support that it had achieved an identified goal for one performance measure. For the remaining measure, MAA was unable to substantiate the results reported to the Office of the City Administrator (OCA). The details of our review and noted exceptions are described more fully in Finding 1 and 2.

These results may assist you in future performance measure planning and reporting. The DOH should address the findings and recommendations herein. We plan to issue additional MARs addressing conditions found at eight other agencies and then issue a consolidated multi-agency audit report.

BACKGROUND

The OCA generally administers the Performance Measures Program on behalf of the Mayor. The Mayor and senior managers sign performance contracts, unique to each agency, that describe the Mayor's expectations and identify specific goals senior managers are to achieve during the fiscal year. Agencies are expected to measure performance and report results achieved to the OCA.

The performance contracts and agency key results measures are at the heart of the Mayor's performance management system. The Performance Measures Program requires accountability for each agency and employee in order to transform the District government into one that is responsive to its citizens' needs.

717 14th Street, N.W., Washington, D.C. 20005 (202) 727-2540

EXHIBIT M: DEPARTMENT OF HEALTH – MAR NO. 04-A-08

Mr. James A. Buford, Director MAR No. 04-A-08 February 3, 2004 Page 2 of 6

D.C. Code §§ 1-204.56a - 1.204.56b (Supp. 2003) and §§ 1-614.12 - 1-614.14 (2001) require the Mayor to develop performance accountability plans that address performance measures and report accomplishments of those measures during the fiscal year. D.C. Code § 1.614-12 requires each District agency to develop and submit to the Council, along with annual budget submissions, a performance plan that covers all publicly funded agency activities. D.C. Code § 1-615.13 requires each agency to develop and submit to the Council a performance report that identifies the actual level of performance achieved against the prior year's performance plan.

PRIOR AUDITS

The District of Columbia has made substantial progress in improving its performance management system over the last 4 years. For example, the District has undertaken initiatives, such as implementing performance-based budgeting, creating a performance management council, and developing data collection standards that should assist in improving overall performance management. Several of these issues have been addressed in prior OIG and General Accounting Office (GAO) reports.

On March 15, 2001, the OIG issued a report to the Mayor, No. OIG-00-2-12MA entitled, Audit of Contract Performance Measures and the Mayor's Scorecard Measures. The report made eight recommendations, which centered on developing internal controls to ensure that an adequate audit trail is maintained, that figures are supported, and that documents are retained in support of the performance measures. Management responses from the OCA and audited agencies adequately addressed the conditions observed and the recommendations made.

On May 15, 2003, GAO continued to review and evaluate the District's performance accountability report and made recommendations in its report entitled "District of Columbia Performance Report Shows Continued Program Progress," GAO-03-693. GAO reported that the District has made substantial progress in its performance accountability reports, stating that the 2002 Performance Accountability Report provided a more comprehensive review of its performance than prior reports and generally complied with the statutory reporting requirements. GAO recommended that the District: (1) prioritize the development of data collection standards and distribute guidelines to all city agencies; (2) expand its coverage to include goals and measures for all of its major activities as well as related expenditures; (3) include more complex information on the steps taken to comply with court orders during the year; and (4) conduct additional analysis of information captured in the reports to assist in managing overall performance and achieving strategic goals.

AUDIT OBJECTIVES

The audit objectives of this review at selected agencies were to: (1) verify the accuracy and reliability of performance data reported to the Mayor by agency heads; and (2) determine whether agencies have implemented internal controls to prevent or detect material errors and irregularities in reporting performance measurements.

EXHIBIT M: DEPARTMENT OF HEALTH – MAR NO. 04-A-08

Ms. James A. Buford, Director MAR No. 04-A-08 February 3, 2004 Page 3 of 6

SCOPE AND METHODOLOGY

Our review at MAA focused on the two performance measures listed in the table below, which also includes the results of our verification.

TABLE: Performance Measures Reviewed

No.	Selected Performance Measure Reviewed	Performance Measure Verified
1.	Increase the number of persons enrolled in the home and community-based elderly and physical disabilities waiver by one hundred percent (100 percent).	No
2.	Increase health check participation ratios for managed care plans to seventy-five percent (75 percent).	Yes

We reviewed performance measure supporting documentation and reports, examined controls, and interviewed personnel with an emphasis on the procedures and processes used by MAA to determine results that it reported to OCA. Although we consulted with OCA in the selection of agencies and performance measures to test, the OIG made the final selection.

Our intention is to incorporate the audit results of this MAR into a consolidated multi-agency audit report. The scope and methodology will be discussed more fully at that time.

AUDIT RESULTS

Our review of MAA's two performance measures disclosed that MAA accurately reported the results of one measure. We concluded that MAA reported accurately on the measure because we were provided with documentation that supported its reported results. However, we were unable to verify the reporting accuracy of the remaining measure MAA reported.

EXHIBIT M: DEPARTMENT OF HEALTH – MAR NO. 04-A-08

Ms. James A. Buford, Director MAR No. 04-A-08 February 3, 2004 Page 4 of 6

FINDING 1: REPORTING PERFORMANCE RESULTS

Synopsis

MAA reported to the OCA performance measure results for one performance measure based on unreliable data that could not be supported. We attribute the reporting of unreliable or unsupported performance results to the lack of written management controls and processes that would otherwise ensure accurate performance measure reporting. As a result of reporting inaccurate or unsupported results to OCA for the performance measure, OCA could include this information into final reports for use by others, including the City Council.

Discussion

Measure: Increase the number of persons enrolled in the home and community-based elderly and physical disabilities waiver by one hundred percent (100%).

MAA reported to the OCA that as of September 30, 2003, 181 percent of the persons enrolled in the home and community-based elderly and physical disabilities waiver. MAA did not provide us with complete and accurate documents to support the reported results. Our review found that reported results contained mathematical errors and irregularities due to the misunderstanding of the performance measure information by MAA. Therefore, we were unable to verify the accuracy of the results reported to OCA.

Recommendation 1

We recommend that the Director, DOH, establish internal controls to ensure that an adequate audit trail is maintained, that figures are supported, and that documents are retained in support of various MAA measures.

Recommendation 2

We recommend that the Director, DOH, develop and implement written policies and procedures for proper management control of performance goals and measures.

EXHIBIT M: DEPARTMENT OF HEALTH – MAR NO. 04-A-08

Ms. James A. Buford, Director MAR No. 04-A-08 February 3, 2004 Page 5 of 6

FINDING 2: CHANGING PERFORMANCE MEASURE TARGETS

Synopsis

MAA reported to OCA performance measures that were different than those found in the FY 2003 Proposed Budget and Financial Plan. However, MAA was unable to show that OCA had approved these changes. As a result, we were unable to conclude from information available at MAA that the changes were properly approved, and that MAA was reporting results for comparison with approved targets. We attribute this condition to insufficient management controls and processes in place at MAA.

Discussion

Measure: Increase health check participation ratios for managed care plans to seventy-five percent (75%).

Measure: Increase the number of persons enrolled in the home and community-based elderly and physical disabilities waiver by one hundred percent (100%).

In the beginning of our review of MAA's performance measures, we found that the performance measures that were included in the FY 2003 Proposed Budget and Financial Plan were not the same measure that they had reported to OCA. Our view noted that MAA modified all their performance measures at the start of the FY. We asked MAA to provide documentation that it should have obtained from the OCA granting approval to change the measures. MAA was unable to provide such documentation.

Recommendation 3

We recommend that the Director, DOH, include management controls in its written policies and procedures to ensure that approved changes to performance measures and performance measure targets are documented and retained.

EXHIBIT M: DEPARTMENT OF HEALTH – MAR NO. 04-A-08

Ms. James A. Buford, Director MAR No. 04-A-08 February 3, 2004 Page 6 of 6

CLOSING

Please provide your comments and responses to these recommendations by February 10, 2004. Your response should include actions taken or planned, target dates for completion of planned actions, and reasons for any disagreements with the issues and recommendations. You may suggest alternative actions that would resolve the conditions disclosed in this report. Our intention is to limit distribution of this Management Alert Report until comments are received. Therefore, please circulate it only to those personnel who will be directly involved in preparing your response.

We appreciate the cooperation and courtesies of OCA, DOH and MAA personnel and the facilities made available to us during the audit. Should you have questions concerning this report or desire a conference before preparing your response, please call William J. DiVello, Assistant Inspector General for Audits, at 727-2540.

Sincerely,

Austin A. Andersen Interim Inspector General

AAA/lw

cc: Mr. Robert C. Bobb, City Administrator

Ms. Lori E. Parker, Interim Deputy Mayor, Children, Youth, Families, and Elders Mr. Douglas D. Smith, Director, Strategic Planning and Performance Management Mr. Robert T. Maruca, Senior Deputy Director, Medical Assistance Administration

EXHIBIT N: DEPARTMENT OF HEALTH - RESPONSE TO MAR NO. 04-A-08



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GOVERNMENT OF THE DISTRICT OF COLUMBIA Department of Health



Office of the Director

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Austin A. Andersen
Interim Inspector General
Office of the Inspector General
717 - 14th Street, N.W.
Washington, DC 20005

Dear Mr. Andersen:

The letter is in response to the Management Alert Report (MAR No. 04-A-08) regarding the Office of the Inspector General's (OIG) Audit of the Medical Assistance Administration's (MAA) Performance Measures for Fiscal Year 2003.

In your letter, you stated that your office was not able to verify performance measure No. 1, "Increase the number of persons enrolled in the home and community-based Elderly and Physical Disabilities Waiver by one hundred percent" because MAA did not provide complete and accurate documents to support the reported results.

The performance measure was verified. The Office on Disabilities and Aging, MAA, (ODA) provided

Auditor, OIG an Excel spreadsheet of each client who was enrolled in the waiver per month (See Enclosure A).

The office on Disabilities and Aging, MAA, (ODA) provided in the waiver per month (See Enclosure A).

The office on Disabilities and Aging, MAA, (ODA) provided in the waiver per month (See Enclosure A).

The office on Disabilities and Aging, MAA, (ODA) provided in the waiver per month of August per month of August, and the provided in the waiver per month of August, and an acceptable provided in August, and a selected the month of August, and a selected the month of August, and a selected per month of August, and a selected the month of August, and a selected the month of August, and a selected the Individual Service Plan (ISP) of each client who was admitted in August, and (See Enclosure B).

ODA's goal was to enroll 140 individuals (12 per month) during FY 2003. ODA admitted 190 new individuals into the Elderly and Physical Disabilities Waiver in FY 2003. This information was reflected in the report that was submitted to

For FY 2003, the measures were exceeded or met for ten (10) of the twelve months. The measures were not met for the months of February, 2003 and August, 2003. However, in the aggregate, ODA exceeded the performance goal by 36%.

On December 24, 2003, ODA staff met with for two (2) hours for an exit conference. At the time, indicated that ODA had met its overall goal in exceeding the number of individuals that were enrolled in the waiver. He voiced that the Mayor's report referenced the

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EXHIBIT N: DEPARTMENT OF HEALTH – RESPONSE TO MAR NO. 04-A-08

Austin Andersen – MAR No. 04-A-08 OIG Audit on MAA Measures Page 2

monthly numbers as percentages whereas ODA's report referenced the numbers as the actual number of individuals enrolled per month. He recommended that ODA record the information as percentages to be consistent with the report submitted to the Mayor and that MAA ensure that there is understanding by all parties of the reporting format.

ODA staff immediately implemented his recommendations and incorporated the information into the Excel spreadsheet (See Enclosure A). ODA staff also conferenced with MAA staff person responsible for generating the reports to ensure that the reporting formats are consistent.

Again, I want to stress that the ODA met and verified its performance measure to increase the number of persons enrolled in the waiver by 100% as demonstrated by the submitted data.

Should you have any questions or need further information, please contact Robert Maruca, Senior Deputy Director, MAA, on 442-5988 or Robert Cosby, Chief, Office on Disabilities and Aging, MAA, on 442-5972.

Director

Department of Health

Enclosures

Cc: Robert C. Bobb, City Administrator

Lori E. Parker, Interim Deputy Mayor for Children, Youth Families & Elders Douglas D. Smith, Director, Strategic Planning & Performance Management Robert T. Maruca, Senior Deputy Director, Medical Assistance Administration.

EXHIBIT O: DISTRICT OF COLUMBIA PUBLIC SCHOOLS – MAR NO. 04-A-09

GOVERNMENT OF THE DISTRICT OF COLUMBIA Office of the Inspector General

Inspector General



February 12, 2004

Dr. Elfreda W. Massie Interim Superintendent District of Columbia Public Schools 825 North Capitol Street, N.E. 9th Floor Washington, D.C. 2001

Dear Dr. Massie:

The purpose of this Management Alert Report (MAR No. 04-A-09) is to inform you of the interim results of the Office of the Inspector General's (OIG) Audit of Fiscal Year (FY) 2003 Agency Performance Measures or Agency Key Results Measures at the District of Columbia Public Schools (DCPS), OIG No. 04-1-03MA.

Our review of 7 of 18 performance measures disclosed that DCPS did not have adequate documentation to support that it had achieved identified goals for its performance measures. As a result, DCPS had not submitted the results of its performance measures to the Office of the City Administrator (OCA). The details of our review and noted exceptions are described more fully in Finding 1.

The results may assist you in future planning and reporting. The DCPS should address the finding and recommendation herein. We plan to issue additional MAR's addressing conditions found at eight other agencies and then issue a consolidated multi-agency audit report.

Pursuant to D.C. Code § 1-204.95 (Supp. 2003), DCPS, governed by the D.C. Board of Education (Board), is an independent agency of the District of Columbia government. This legislation provides exclusive authority and discretion to the Board to manage the DCPS. Consequently, the Mayor does not exercise oversight authority over the DCPS and does not have the authority to establish performance measures for the DCPS. Therefore, DCPS is not required to report to the Mayor on the agency's performance measures. However, the DCPS does provide its budget data, which includes performance measure results, to the Mayor for inclusion in the District's budget.

The OIG conducted the DCPS audit based on agency selection that was representative of each Mayoral Cluster, to include independent agencies, where the OIG was currently conducting audits.

717 14th Street, N.W., Washington, D.C. 20005 (202) 727-2540

EXHIBIT O: DISTRICT OF COLUMBIA PUBLIC SCHOOLS – MAR NO. 04-A-09

Dr. Elfreda W. Massie, Interim Superintendent, DCPS MAR No. 04-A-09 February 12, 2004 Page 2 of 6

BACKGROUND

The OCA generally administers the Performance Measures Program on behalf of the Mayor. During the FY, the Mayor and senior managers signed performance contracts that described the Mayor's expectations for the fiscal year. The contracts, unique to each agency, identify specific goals senior managers are to achieve during the fiscal year. Agencies are expected to measure performance and report results achieved to the OCA.

The performance contracts and agency key results measures are at the heart of the Mayor's performance management system. The Performance Measures Program requires accountability for each agency and employee in order to transform the District government into one that is responsive to its citizens' needs.

D.C. Code §§ 1-204.56a – 1.204.56b (Supp. 2003) and §§ 1-614.12 – 1-614.14 (2001) require the Mayor to develop performance accountability plans that address performance measures and report accomplishments of those measures during the fiscal year. D.C. Code § 1.614-12 requires each District government agency to develop and submit to the Council, along with annual budget submissions, a performance plan that covers all publicly funded agency activities. D.C. Code § 1-615.13 requires each agency to develop and submit to the Council, a performance report that identifies the actual level of performance achieved against the prior year's Performance Plan.

PRIOR AUDITS

The District of Columbia has made substantial progress in improving its performance management system over the last 4 years. For example, the District has undertaken initiatives, such as implementing performance based budgeting, creating a performance management council, and developing data collection standards that should assist in improving overall performance management. Several of these issues have been addressed in prior OIG and General Accounting Office (GAO) reports.

On March 15, 2001, the OIG issued a report to the Mayor, No. OIG-00-2-12MA entitled, Audit of Contract Performance Measures and the Mayor's Scorecard Measures. The report made eight recommendations, which centered on developing internal controls to ensure that an adequate audit trail is maintained, that figures are supported, and that documents are retained in support of the performance measures. Management responses from OCA and audited agencies adequately addressed the conditions we observed and the recommendations that we made.

On May 15, 2003, GAO continued to review and evaluate the District's performance accountability report and made recommendations in its report entitled "District of Columbia Performance Report Shows Continued Program Progress," GAO-03-693. GAO reported that the District has made substantial progress in its performance accountability reports, stating that the 2002 Performance Accountability Report provided a more comprehensive review of its performance than prior reports and generally complied with the statutory reporting requirements. GAO recommended that the District: (1) prioritize the development of data collection standards and distribute guidelines to all city agencies; (2) expand its coverage to include goals and

EXHIBIT O: DISTRICT OF COLUMBIA PUBLIC SCHOOLS - MAR NO. 04-A-09

Dr. Elfreda W. Massie, Interim Superintendent, DCPS MAR No. 04-A-09 February 12, 2004 Page 3 of 6

measures for all of its major activities as well as related expenditures; (3) include more complex information on the steps taken to comply with court orders during the year; and (4) conduct additional analysis of information captured in the reports to assist in managing overall performance and achieving strategic goals.

AUDIT OBJECTIVES

The audit objectives of this review at selected agencies were to: (1) verify the accuracy and reliability of performance data reported to the Mayor by agency heads; and (2) determine whether agencies have implemented internal controls to prevent or detect material errors and irregularities in reporting performance measurements.

SCOPE AND METHODOLOGY

Our review at DCPS focused on 7 of 18 performance measures listed in the table below, which also includes the results of our verification.

TABLE: Performance Measure Reviewed

No.	Selected Performance Measure Reviewed	Performance Measure Verified
1.	Percent of teachers with valid teacher certification. Target 100 percent	No
2.	Percentage of purchased materials delivered to schools accurately and "on-time." Target 85 percent	No
3.	Percentage of schools and administrative units reporting that they receive understandable and useful monthly budgets vs. expenditure updates. Target 100 percent	No
4.	Number of employees charged to wrong payroll account. Target 169	No
5.	Percentage of students immunized in collaboration with agency and community-based partners. Target 100 percent	No
6.	Percentage of special education students served in their "neighborhood" schools. Target 60 percent	No
7.	Percentage of "approved" non-public schools with negotiated contracts with DCPS. Target 1 percent.	No

We reviewed performance measure supporting documentation and reports, examined controls, and interviewed personnel with an emphasis on the procedures and processes used by DCPS to determine results that it reported to OCA. Although we consulted with OCA in the selection of agencies and performance measures to test, the OIG made the final selection.

EXHIBIT O: DISTRICT OF COLUMBIA PUBLIC SCHOOLS - MAR NO. 04-A-09

Dr. Elfreda W. Massie, Interim Superintendent, DCPS MAR No. 04-A-09 February 12, 2004 Page 4 of 6

Our intention is to incorporate the audit results of this MAR into a consolidated multi-agency report. The scope and methodology will be discussed more fully at that time.

AUDIT RESULTS

Our review disclosed that DCPS had not tracked and/or prepared a report detailing the results of its FY 2003 performance measures. We were informed by DCPS personnel that the FY 2003 performance measures were disregarded and would not be reported on because the measures were not in line with the mission and goals of DCPS.

EXHIBIT O: DISTRICT OF COLUMBIA PUBLIC SCHOOLS – MAR NO. 04-A-09

Dr. Elfreda W. Massie, Interim Superintendent, DCPS MAR No. 04-A-09 February 12, 2004 Page 5 of 6

FINDING 1: DISREGARDING ESTABLISED PERFORMANCE MEASURES

Synopsis

DCPS had not tracked and/or reported on its FY 2003 performance measures identified in the FY 2003 Proposed Budget and Financial Plan. Additionally, DCPS was unable to demonstrate to us that the D.C. Board of Education had been informed that DCPS did not track and/or report on the agencies selected measures for FY 2003. Although DCPS is not required to report performance results to the Mayor, it is required to submit annual budget reports to the Mayor, which includes the agency's performance measures. Performance measures are essential in requiring accountability for each agency. In the event that an agency elects not to report on previously set performance measures, it runs the risk of compromising the accountability and responsibility of the agency's performance.

Discussion

DCPS did not report the results of any of its FY 2003 performance measures. DCPS officials informed us that DCPS is under reorganization and that this may have lead to lapses in responsibility and assigned duties of tracking established performance measures. DCPS officials also stated that the FY 2003 performance measures were not consistent with its mission and goals; therefore, the results of its measures for FY 2003 were not tracked. As a result, there was no supporting documentation available for our review.

Recommendation 1

We recommend that the Interim Superintendent, in consultation with the Board of Education, establish internal controls to ensure that established performance measures are tracked and reported.

Recommendation 2

We recommend that the Interim Superintendent, in consultation with the Board of Education, include management controls in its written policies and procedures to ensure that performance measure targets and related supporting documents are retained.

Recommendation 3

We recommend that the Interim Superintendent, in consultation with the Board of Education, select performance measures in the future that the agency believes to be measurable and beneficial for tracking results to be reported at year-end.

EXHIBIT O: DISTRICT OF COLUMBIA PUBLIC SCHOOLS – MAR NO. 04-A-09

Dr. Elfreda W. Massie, Interim Superintendent, DCPS MAR No. 04-A-09 February 12, 2004 Page 6 of 6

CLOSING

Please provide your comments and responses to the recommendations by February 17, 2004. Your response should include actions taken or planned, target dates for completion of planned actions, and reasons for any disagreements with the issues and recommendations. You may suggest alternative actions that would resolve the conditions disclosed in this report. Our intention is to limit distribution of this Management Alert Report until comments are received. Therefore, please circulate it only to those personnel who will be directly involved in preparing your response.

We appreciate the cooperation and courtesies of OCA and DCPS personnel and the facilities made available to us during the audit. Should you have questions concerning this report or desire a conference before preparing your response, please call William J. DiVello, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,

Austin A. Andersen Interim Inspector General

AAA/lw

cc: Mr. Robert C. Bobb, City Administrator, and Office of the City Administrator Mr. Douglas D. Smith, Director, Strategic Planning and Performance Management Ms. Peggy Cooper Cafritz, President, D.C. Board of Education